

A 2.
SAFE and EASY PLAN

For the Conduct of all Sorts of
MONEY TRANSACTIONS,

WITHOUT THE
USE of any RECEIPTS:

Which contains better and more useful Evidence of the Payment of Money, than stamped RECEIPTS will do, taken either before or after the late Amendments of the Act imposing Stamp Duties on RECEIPTS; or than any other Evidence whatsoever, stamped or unstamped.

By OLIVER QUID, TOBACCONIST.

Remember the Truth and Lawfulness of my Letters of Advice.

For if among those in high Stations, there is not an Affection which warmly embraces the interest and Honour of the Commonwealth; and if some Genius does not universally possess the inferior Order of the People, such supine Negligence and giddy Administration will creep into the State, as must be attended at last with certain Ruin. D'AVENANT.

L O N D O N,
PRINTED FOR SCATCHERD AND WHITAKER,
No. 12, AVE-MARIA-LANE.



I am very sorry my former friend Kearsley, cannot have the publishing of this my useful and valuable performance: but, alas! alas! a strong NORTH wind has deprived him of his sight; and he has been most wretchedly bitten and torn by a Fox.—Believe me, my friends, the liberty of the press labours under a most dangerous oppression, and calls aloud on all true Britons for its Deliverance.

I have very few more papers, finding it very difficult to
 have the publishing of this my effort, and certainly
 no more; but I shall do all I can to
 send you a copy of this paper, and I shall be
 as I wish to do, and I shall be as I wish to do.
 I am, my dear friend, very truly,
 your obedient servant,
 J. W. Alden.

SAFE and EASY PLAN, &c.

RECEIPTS before this odious Act, or regular stamped Receipts in future, cannot, *from the very nature of a Receipt*, be so strong evidence of the payment of money, as one or two credible witnesses who saw the transaction. A Receipt of itself, is not, strictly, a legal evidence of the payment of money. The hand-writing of the giver must not only be proved, but the actual payment of the money must be made incontestably clear. The evidence of reputable persons, who saw the payment of the money, will always be strong, and hardly disputable; while the evidence of a Receipt always was, and, *from its nature*, always will be, disputable and uncertain; unless confirmed by circumstantial proofs of actual payment.—I remember, some years ago, that a Sugar-baker called upon a rascally Grocer for a sum of money due to him. In the customary way he wrote a Receipt in the Grocer's book, and then fell into some conversation. At length he desired the Grocer to give him the money. The Grocer replied, that he had paid him, and here was his Receipt, taking away the

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book.

book. But upon being sued, the villain could not prove the payment, and a verdict was given against him. Here you see a Receipt stood for nothing, it was no evidence. I have heard of several other instances of similar natures. In short, a Receipt is but a Memorandum of Accompt, given for the satisfaction of the parties concerned: and while men mean to be honest, is very useful and convenient in settling their accompts. No wise government would deprive them of that convenience; no good one would drive them from it by taxation. But whenever a Receipt is denied or disputed, it is but of small moment as an evidence in a court of law. The only strong and secure evidence is what I recommend to you in the following plan.

P L A N.

TAKE no Receipt at all, neither directly or indirectly, but keep a Memorandum-book, in which enter your payments as you make them; calling your servants, or such other persons as you chuse, to attend to, and witness every transaction.

Your head Clerks, or any other person appointed by you, may make payments in your name, who will, at the same time, be another witness for you.

FORM

FORM OF A MEMORANDUM-BOOK.

Witnesses Names.	Memorandums of Payments.	£.	s.	d.
Francis Faithful, Jacob Justice.	March 25, 1784—Paid to Mr. Simon Scruple, Forty Pounds Six Shillings and Eight Pence. THOMAS TRUSTY.	40	6	8
Benjamin Blunt, George Gruff.	<i>By Draught on Banker.</i> March 26, 1784—Paid to Charles James Juggler, One Hundred Pounds. THOMAS TRUSTY. <i>By Bank-Bill, N^o K. 141, dated Jan. 10, 1783, payable to Henry Hoare, Esq; Signed, J. LARCHIN.</i>	100	0	0
Francis Faithful, Benjamin Blunt.	March 26, 1784—Paid to Lord Boreas Americanus Blutter, Seventy-Nine Pounds, Fourteen Shillings. For THOMAS TRUSTY, JOHN BULL. By Bank, N ^o K. 261, &c. &c. 50 0 0 By Bill, N ^o 4328. See Bill-Book 20 0 0 By Cash in Gold - 9 9 0 By Ditto in Silver - 0 5 0 79 14 0	79	14	0

Witnesses Names.	Memorandums of Payments.	£.	s.	d.
Benjamin Blunt; Jacob Justice.	March 30, 1784.—Paid to Richard Brinsley Scandal, on Account of Charles James Juggler, Forty Pounds Ten Shillings. For THOMAS TRUSTY, JOHN BULL.	40	0	0
	By Draught on Banker.			

IN the first instance of payment made to Simon Scruple, you draw upon your Banker; as all great Traders generally do: the Banker, or his clerks, also become evidences of payment; and they always minute down in a book, how they pay your draught; as, by Bank-bills, gold, silver, and pence. In the other two instances, I recommend the entering of the bills, gold, silver, and pence, you pay. Such correctness is always useful, to help the memory in cases of error in accounts, as well as convincing, as to the clearness of your evidence of payment, if ever called upon; which is not a very probable circumstance. The last instance is of payment made to a collecting clerk, and paid by a paying clerk. They will both be evidences of course, as well as the other two witnesses:

Always desire the witness to see what you pay.

YOU

YOU easily perceive, that such Memorandums may be made at any time, and in any place, as necessity requires, upon such slips of paper as Receipts used to be taken on; and may be filed and preserved, as loose Receipts formerly used to be.

A SINGLE MEMORANDUM.

Chelmsford, April 10, 1784—Paid to Mr. Judas Jockey, twenty-one Pounds, five Shillings, for a bay Gelding, warranted sound.

THO. TRUSTY.

20 Guineas	-	21	0	0
Silver	-	0	5	0

21	5	0
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Witnessed { Stephen Sturdy, } Farmers.
 { Tobias Thump, }

B

S H O P - B I L L S .

All bills of parcels, or shop-bills, when paid, may have the same witnessed Memoranda made on them by the buyer. And to give customers as little trouble as possible, a Shop-bill may be ready printed as follows, from copper-plate, or otherwise; and the Shopmen, or any other persons, may witness the payment.

Mr.

London,

1784.

Bought of SAGE, SHARPE, and SWEET,

£. s. d.

Witnessed by

1784—Paid the Contents of this Bill,

ACCOMPTS of the payment of Taxes, Excise-duties, &c. &c. may easily be kept, in much the same manner : thus,

L A N D - T A X.

Richmond, May 5; 1784.—Paid to Mr. Timothy Trudge, Collector, the Sum of four Pounds, for the third and fourth quarterly Payment of the Land-Tax, due at Lady-Day last past.

3½	Guineas	-	3	13	6
	Silver	-	0	6	6

THO. TRUSTY.

4	0	0
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Witnessed { Peter Pertman, }
 { Daniel Drone, } Footmen.

B 2

W I N D O W - L I G H T S,

Richmond, May 5, 1784—Paid to Mr. Benjamin Blaze, Collector, one Pound twelve Shillings and six Pence, for half a Year's Duty on Window-Lights, due at Lady-Day last past.

1 ½ Guinea	-	1	11	6
Silver	-	0	1	0
		1	12	6

THO. TRUSTY.

Witnessed—Colin Clod, Gardener.

N. B. These examples will apply to all the common Taxes, collected at our houses, by parish, or other officers. The occupations of the witnesses are put down, only to shew, that any servants will do for small sums, and for such cases as are frequent, and successively occurring.

PUBLIC OFFICES cannot oblige you to take a Receipt from them, under pretence of any Rule or Custom they may have of conducting their Business. To pay the Duties required by Law is the utmost of their Demand. The Law does not force any one to take Receipts. *They* may keep their Accompts by any Rules they please, not repugnant to *your* Liberty of doing the same for yourself. Therefore in the case of Excise Duties, &c. your Account of Payments may be kept easily and safely thus:

EXCISE.

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EXCISE.

LOW WINES and SPIRITS.

At the Excise-Office, London. } Paid, the 5th Day of April, 1784, to Mr. W. E. Johnson, Receiver, Fifty-eight Pounds, Two Shillings, and Seven-pence Three-farthings, for *Excise of Low Wines and Spirits*, charged between the 13th Day of March, 1784, exclusive, and the 22d Day of March, 1784, inclusive, and is not in Discharge of any other Low Wines, or Spirits, on me charged. I say paid, for the Use of his Majesty, by order of the Commissioners of his Majesty's Revenue of Excise, by me,

THOMAS TRUSTY.

Bank N^o 841. &c. &c.

Or for THO. TRUSTY,

JAMES BULL,

Clerk.

Witnessed
GEO. GRUFF.

50	0	0	Bank N ^o 841. &c. &c.
7	17	6	Guineas 7½
0	5	0	Silver
		1¼	Copper
58 2 7½			

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Here it must be observed, that if John Bull pays for his master, Tho. Trusty, he is himself a Witness: And I believe one Witness will be found quite sufficient for Duties on Goods, paid for monthly, or at very short periods, and which are generally sold very soon after the Duties are paid, or, if not sold, are ordered to be taken into stock by the Officer immediately on payment. The following, therefore, are without any other Witness but the Clerk. But other Witnesses may be called by those who chuse it.

BEER

B E E R A N D A L E.

At the Excise- } Paid, the 10th Day of April 1784, to Mr. D—— Panchaud, Receiver, the
Office, London. } Sum of Three Hundred Pounds, for the Duties of Excise, on Beer, or Ale,
brewed between the 8th Day of March 1784 exclusive, and the 22d Day of
March 1784 inclusive; and not in Discharge of any other Beer, or Ale,
by Thomas Trusty brewed. I say paid, for the Use of his Majesty, by
Order of the Commissioners of his Majesty's Revenue of Excise, by me,
For THOMAS TRUSTY.

100	0	0	Bank, N ^o O. 274, &c. &c.
100	0	0	— N ^o K. 641, &c. &c.
99	15	0	Guineas 95.
0	5	0	Silver.
300	0	0	

JOHN BULL, Clerk.

Excise Duty
Allow for Malt 1780

X	VI	Table Beer.	Total.

S O A P.

At the Excise-
Office, London, }

Paid, the 8th Day of March 1784, to Mr. D. Panchaud, Receiver, the Sum of Three Hundred and Ninety-three Pounds One Shilling and Sixpence, *for Excise of Soap*, charged between the 15th Day of February 1784 exclusive, and the 22d Day of February 1784 inclusive, and which is not in Discharge of any other Soap, on Thomas Trusty charged. I say paid, for the Use of his Majesty, by Order of the Commissioners of his Majesty's Revenue of Excise, by me,

For THOMAS TRUSTY.
JOHN BULL, Clerk.

Bank, N^o A. 75, &c. &c.N^o K. 321, &c. &c.

Guineas 88½

Silver

200	0	0
100	0	0
92	18	6
0	3	0
393	1	6

N. B. These Forms may be kept by you ready printed, like the old Excise Receipts, and so filled up as Occasion require. Similar Forms will serve for Candles, Leather, and all other Excise Duties.

As Persons of Family and Fortune, and Members of both Houses of Parliament, generally chuse to shew their greatness, by breaking the laws, which may prove any way inconvenient or disagreeable, either to their inclinations or their interest, and so generally smuggle every thing they can, I thought, of course, they would be glad of a form for avoiding the Receipt-Tax, in paying for carriages and servants, whenever they may be disposed to pay for either, which I learn they seldom do fairly and fully. The following forms are much at their honourable and right honourable services.



COACH

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C A O A C H - T A X.

At the Exche- } Paid, March the 15th, 1784, to Mr. D. Panchaud, Receiver, the Sum of
Office, London. } Six Pounds Seventeen Shillings, for one Four-wheel Carriage, in full for
one Year's Duty, ending on the 1st Day of January 1785. I say paid
by me, on the 15th of March 1784.

For THOMAS TRUSTY,
JOHN BULL.

6 16 6 Guineas 6 $\frac{1}{2}$
0 0 6 Silver

6 17 0

£ 2

SERVANTS-TAX,

At the Excise- } Paid, July the 2d 1784, to Mr. T. Turner, Receiver, the Sum of Two
 Office, London. } Pounds Two Shillings, for two Male Servants, retained or employed by
 Mr. Thomas Trusty, having this Day given in a List, as directed by the
 Act in that Case provided. I say paid by me, for one Year, ending on
 the 21st Day of May 1785.

For Mr. THOMAS TRUSTY.

JOHN BULL.

2 2 0 Guineas.

Under the SERVANTS-TAX RECEIPTS, these words are printed.

All Persons are to take Notice,

That they are likewise required by this Act, to deliver, or cause to be delivered, within the Space of *One Month* after the payment of the above-mentioned Duty, a Duplicate or Duplicates of every Lift or Lifts, at the *Office of Excise*, next to each and every other House or Place of their Residence, and next to each and every other Place where they shall have retained, or employed, any Male Servant or Servants, under the Penalty of *twenty Pounds*.

Suppose you live near Kingston in Surrey, write thus:

Petersham, July 31, 1784.

Gentlemen,

On the 2d of July, 1784, I paid two Pounds two Shillings, at the Excise-Office in London, the annual Tax for my Coachman Jonas Whale, and my Footman Peter Prig: and I send you this as a Duplicate, as directed by the Act.

Your Humble Servant,

To the Excise-Office,
Kingston, Surrey.

THO. TRUSTY.

The

The clause, which obliges the *Seller* to provide Stamps for Receipts, for the accommodation of the *Buyer*, cannot oblige the *Seller* to keep them in the house; but only to get a Stamp when demanded, and charge it to the *Buyer*. This is futile, and enacts nothing that was not readily done before. Buy none before demanded; you will not have many demands.

The Clause (formed for the creation of errors and confusion) which makes draughts on Bankers payable *to Order*, subject to the Bill-Tax, but not such as are payable *to Bearer*; means, from the danger of losing such draughts *to Bearer*, to force people to draw *to Order*, and so to come under the Bill-Tax; and it means to prevent draughts *to Bearer*, from serving as Receipts, by not being witnessed on the back.

Stamped draughts *to Order* on Bankers, taxes the same money twice before it changes hands; once by a Receipt, and once by a draught *to Order*. If this be by negligence, it is scandalous; if it be by design, it is detestable.

But:

But the supposition, that draughts payable to Thomas Trott, *or Bearer*, cannot be evidence of payment, because they will not be witnessed, or have a Receipt written on the back; reasons upon the ground, that they cannot be produced *as a Receipt* in a court of justice, and that *the producing of a Receipt*, is the most important and material kind of evidence in law, of the payment of money. But this is not true. Receipts are always to be proved; and are subject to various exceptions: such as, being given by mistake twice for the same sum; or for erroneous sums; or in full of all demands when not so; or being forged, &c. &c. So that collateral and circumstantial proofs are always necessary to establish the evidence of a Receipt; and such proofs are more important than the Receipt itself, and are esteemed better evidence in fact.

These collateral and circumstantial proofs, will make a Draught in favour of Tom Trott, *or Bearer*, paid by the Banker, and specifically entered in his books, a legal and indisputable evidence of the payment of the Draught on account of the Drawer, whether witnessed on the back or not.

If Tom Trott lose his Draught, and it should happen to be paid to the finder, before the payment can be stopped, he must bear the loss of his own carelessness, as in the case of Bank-notes. But the regular payment of the Draught by the Banker, and the entry of it in his books, will be indisputable evidence of payment, both by the Banker and the Drawer.

Nothing can be well stronger than the evidence above-named. However, if you chuse it, when you pay Tom Trott a Draught to himself, *or Bearer*, you may make him sign his name on the back. It will be an evidence that it was *once* in his possession. Or you may draw thus: Pay to Mr. Tom Trott one hundred pounds, without saying either *or Order*, *or Bearer*. But then Tom Trott must fetch the money himself, which any doubtful man may always be made to do.

The unfeeling conduct of the Ex-Ministers, in the strenuous prosecution of this partial, and justly detested Tax, forcibly marks their character

rafter and principles, and shews clearly, what they mean by a *strong Government*, and by a *firm, efficient, extended, and united Administration* : They mean strong enough to enforce tyrannical Laws and Taxes, and so united and efficient as to extend their oppressions of commerce to the most ruinous extreme, as the only means of gratifying their own rapacity, and of establishing their own power, by humouring the short-sighted and foolish desires of the Country Gentlemen in Parliament.

What we now see of Stamps, is but a very small part of a great scheme, madly designed to be executed in the utmost possible extent. After the most enormous and destructive taxation of trade, *the freedom* of our actions in the most common transactions of business, is to be continually impeded and restrained by Stamp Laws, and the liberty and property of Englishmen are to be endangered every hour of the day, for errors and inadvertencies, *perfectly innocent in themselves*; but made productive of much evil and injustice by the introduction of these hateful Stamp Laws. There certainly will soon be no security for British liberty and property, unless we resolutely pursue the plan above recommended, and

D

have

have nothing at all to do with Receipts; though it is very hard and cruel to be thus driven from an old established custom, not only for no just cause, but for a very unjust cause.

Mr. P—it seemed to give a very reluctant consent to the late Amendments of the Receipt Act. If he were not sincere in that reluctance, and consented only in compliance with his peculiar circumstances in the House at that time, it will hereafter be discovered. He, certainly, will no longer deserve the confidence of the trading part, nor rationally of any other part of this nation, who, to establish his own power and aggrandize himself, will unreasonably and unjustly comply with the partial and injurious oppressions of the landed, or any other predominant interest in Parliament.

At the general election, probably not far distant, it should be an indispensable Condition, in all free counties and boroughs, not to elect any member, who will not promise to use every endeavour to obtain a repeal of the Receipt-Tax: and if you will pay such proper attention to this my honest plan, as in regard to your own interest you ought to pay, you may probably hear from me, at the general election,

election, many true things, which deeply concern your liberty and property,

N. B. Some learned gentleman, has written A SERIOUS ADDRESS TO THE PUBLIC, CONCERNING THE TAX ON RECEIPTS; with many true observations on Trade, Funds, Taxes, and Politics. If you desire to know the truth on those subjects, read that Pamphlet, price one Shilling, to be had of SCATCHERD and WHITAKER, Ave-Maria-Lane, London.

F I N I S.

Where may be had as above, Price 6d. each,

The first and second

LETTERS of OLIVER QUID.